IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 21ST AUGUST 2007 / 30TH SRAVANA 1929

WP(C).No. 986 of 2007(P)

PETITIONER:

V. SANTHOSH KUMAR,
THE PROPRIETOR, M/S. JAYAVINAYAGA THEATRE &
AUDITORIUM, KATTAKADA, THIRUVANANTHAPURAM.

BY ADV. SRI.T.K.ANANDA PADMANABHAN

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT (TAX),
FINANCE DEPARTMENT, SECRETARIAT,THIRUVANANTHAPURAM

2. THE INTELLIGENCE OFFICER (IB),
OFFICE OF THE INSPECTING ASST.COMMISSIONER (INT.),
COMMERCIAL TAXES DEPARTMENT, NEW C BLOCK,
PUBLIC OFFICE BUILDING, NEAR MUSEUM,
THIRUVANANTHAPURAM.

3. SALES TAX OFFICER (LUXURY TAX),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY ADV.SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 986/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE NOTICE DATED 18/07/2005.

P2 : COPY OF THE OBJECTION DATED 10/08/2005.

P3 : COPY OF THE NOTICE NO.2747/05-06/IO(IB)TVM DATED 02/09/2005.

P4 : COPY OF THE OBJECTION DATED 21/09/2005.

P5 : COPY OF THE NOTICE NO. 2747/05-06/IO(IB)TVM DATED 18/09/2006.

P6 : COPY OF THE NOTICE NO. LT Trl. 367/2006-07 DATED 07/11/2006.

P7 : COPY OF THE OBJECTIONS DATED 29/11/2006.

P8 : COPY OF THE NOTICE NO. Trl.367/2006-07 DATED 27/11/2006.

P9 : COPY OF THE OBJECTION DATED 12/12/2006.

P10 : COPY OF THE ORDER DATED 21/12/2006.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 986 of 2007

Dated, this the 21st day of August, 2007

J U D G M E N T

Since appeal is provided against Ext.P10 order, this writ petition is disposed of granting three weeks time to the petitioner to file appeal against the said order. Petitioner can also move for stay. Since petitioner is liable for luxury tax, there will be direction to the 3rd respondent to conduct enquiry about the actual charges received from Kalyanamandapam and levy tax. If petitioner is liable to pay tax but refuses to pay, action against petitioner should be taken for conducting the Kalyanamandapam business without registration. This writ petition is closed with the above direction.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg